WEST VIRGINIA CODE: §33-21-13

§33-21-13. Fees and taxes.

(a) The attorney for each reciprocal insurer shall pay on behalf of such insurer all fees and taxes prescribed by this chapter for other insurers transacting like kinds of insurance, except that the amount of the premium tax shall be computed upon the gross premiums on business transacted in this state less premiums returnable because of cancellation and less amounts returned to subscribers or credited to their accounts as savings.

(b) In addition such attorney shall pay annually on behalf of such reciprocal insurer the fire marshal's tax provided by section twenty-four, article three, chapter twenty-nine of this code, to the extent such tax is applicable to the kinds of insurance transacted in this state by such reciprocal insurer.

(c) No reciprocal insurer shall be liable for any taxes except those described in this section and property taxes upon real and personal property, unless reciprocal insurers be specifically mentioned in the law imposing such taxes.

WV Legislature